

TITLE IX—AMENDMENTS OF INTERNAL REVENUE CODE OF 1986

SEC. 9001. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) **SHORT TITLE.**—This title may be cited as the “Surface Transportation Revenue Act of 1998”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

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SEC. 9012. IDENTIFICATION OF LIMITED TAX BENEFITS SUBJECT TO LINE ITEM VETO.

For purposes of part C of title X of the Congressional Budget and Impoundment Control Act of 1974 (relating to line item veto), the Joint Committee on Taxation has determined that this title does not contain any limited tax benefit (as defined in such part).